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it depends on what side of that issue you're on, and that will determine what is fair, and what is equitable, and what special interest you represent. Why don't we think seriously about having some kind of maybe even a constitutional amendment that would throw everything out and make us start off all over again, going back to when we implemented a sales and income tax, back in 1970... '69. Then, I think, we could probably do something that was fair and equitable. But mostly what we've done in the last few days is simply point fingers at everybody else saying it's your fault. We've got a problem, we've got to pay tax. We haven't paid it for 18 years. Now some people have paid it through those 18 years and some people haven't. And nobody is really talking or speaking on behalf of their interest on this floor. I never heard anything on this floor at all about that this morning. So let's just chuck the system, throw it out, I think we'd be a lot better off. All exemptions imposed legislatively, imposed by constitutional amendment, and imposed by those who were here back in 1970 and '76, and do it all over again. And let's see how fair we'll really be. Then we'll really see what kind of public mandate there is for exemptions, and we'll know what people really think.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: One minute.

SENATOR LYNCH: But I think it's something that maybe after especially this special session, I've thought about it very awful lot, and talked about it on the floor without too many people thinking about it seriously, but maybe after this special session it's a good time to think about it, seriously.

SPEAKER BAACK: Thank you, Senator Lynch. Senator Elmer.

SENATOR ELMER: Thank you, Mr. Speaker. Senator Lynch and Senator Warner pointed out what we have here is a shambles, a mess. We're building on taxation principles that were put down with our founding fathers and built upon in the twenties and thirties with more and more bailing wire, and more and more patches, and less and less reason and logic brought to play. Time has passed, conditions have changed. That's the reason for Legislatures. We have to face new economic realities. This nation is not a mercantile and sales oriented nation. Forty years ago and 50 years ago it was a property oriented nation. I think it's time to lay new foundations and look for more logical